

Town of Ashburnham

Senior Citizen Property Tax Work-off Abatement Program

(M.G.L. Chapter 59, Section 5K)

About the Senior Tax Work-Off Program

The Town of Ashburnham's Senior Tax Work-off Program allows senior citizens of Ashburnham the opportunity to work for the Town and in return receive a reduction in property taxes for each year worked. This program is limited to 10 seniors. The Senior Tax Work-off Program was adopted by the Town of Ashburnham under MA General Law Chapter 59, Section 5K at Annual Town Meeting on May 1, 2004.

This program is offered in addition to other tax abatements and property tax exemptions for which senior taxpayers may be eligible under other statutes.

The goals of the program are as follows:

1. To employ qualified senior citizens whose earnings will be applied towards their property tax bill.
2. To increase the involvement of senior citizens in Town government.
3. To enhance municipal services by utilizing the skills of resident senior citizens.

Positions:

1. A variety of positions may be available; duties will be data entry, filing, customer service, light labor, and general administrative duties.
2. The program administrator will attempt to match the skills and interests of applicants to the needs of Town departments.

Eligibility and Program Guidelines:

1. Age

Taxpayers must be over 60 years of age to earn a property tax abatement under this program.

2. Property Ownership

Taxpayers must be an assessed owner of the property as of January 1 of the applicable assessment year or, if the property is subject to a trust, the senior must have legal title, (i.e., be one of the trustees) to the property on which the tax to be abated is assessed. When there is a question about this issue, the Board of Assessors will make a final determination. All other issues will be decided by the Town Administrator.

The taxpayer must have owned and resided at the property in Ashburnham for at least one (1) year immediately prior to submitting an application for this program and must continue to reside at the property through November 30th of the year in which he/she participates in the program. In the event of death or sale of the property, the amount of the abatement will be pro-rated as necessary.

Only one qualifying owner of the parcel may earn an abatement under this program per fiscal year. If a selected owner cannot fulfill the commitment for all hours, another owner of the same property may complete the program if he/she meets eligibility criteria and meets the requirements of the position.

3. Maximum Abatement and Hourly Rate

In accordance with a vote of the Board of Selectmen on July 10, 2017, the maximum abatement taxpayers may earn is \$1,500.00 per fiscal year. This program is limited to 10 participants. Participants will be compensated at the hourly rate of \$10 per hour. At this rate, taxpayers must work a total of 150 hours to receive an abatement in the maximum amount.

Hours can be shared by spouses residing in the same household; however, credit will not exceed a total of 150 hours between the two.

4. **Qualifications**

Taxpayers must complete an application form (*Attachment A*) and participate in a selection process. Seniors must be qualified to perform the essential functions of the position under this program with or without reasonable accommodations as outlined in the job description for the position for which he/she is applying (*Attachment B*).

All applications will be submitted to the Town Administrator's Office. Eligible applications will be reviewed by the Town Administrator. The Town Administrator will inform the Department Head of eligible applicants. Senior citizens may be asked to interview for a position. A recommendation for selection will be made to the Town Administrator who will approve and assign the program participants to the positions.

Applicants must meet income and asset limits for the preceding year and providing documentation to such. The applicant must provide copies of Income and Asset information which is **confidential** information and not open to the public. (*Subject to change through the Commonwealth of Massachusetts*)

Number in Family	one person	two persons
Income	\$21,966	\$32,949
Total Asset Limit	\$43,933	\$60,408

Applicants are subject to a CORI check before being selected for any position with the Town.

Program selection is valid for one year. Applicants must re-apply annually if they wish to continue participation. While preference will be given to first-time applicants, the Town reserves the right to employ prior participants to finish ongoing special projects.

5. **Withdrawal from the Program**

Participants who are considering dropping the program must submit a written notice within 2 weeks prior to leaving. Failure to provide the required notice may exclude future participation in the program.

6. **Selection**

Upon approval and appointment of the Town Administrator, selected individuals will receive written confirmation from the Town Administrator stating their job duties, location of job, name of supervisor, scheduled hours, and hourly rate of credit to be earned. They will receive necessary tax forms to be completed and a general orientation regarding their participation in the program.

Hours worked are documented on a monthly attendance sheet and signed by the volunteer and his/her supervisor. (*Attachment C*).

7. **Certification**

At the time the senior citizen has worked the required hours or voluntarily ends participation in the program, the Department Head will complete a timesheet indicating the number of hours worked and the Town Administrator will certify the amount of the abatement earned by the senior citizen and it will be forwarded to the Board of Assessors (*Attachment D*).

Certification must be submitted before the actual tax for the fiscal year is committed. As a result, hours worked, and credit earned between March 1st and September 30th will be certified for following fiscal year which begins on July 1st. The tax bill issued that December and following March will reflect the credit earned (*see schedule for current year details*).

8. Tax Withholdings

The abatement earned is subject to federal withholdings (Social Security, Medicare 1.45%) and the senior citizen is responsible for filing the income earned. The abatement is not subject to state income tax withholdings.

9. Questions

Questions regarding the program may be directed to the Town Administrator's Office, 32 Main Street, Ashburnham MA 01430 by email (mcalandrella@ashburnham-ma.gov) or by calling (978) 827-4100 x 0.

10. Payment

When you receive a check from the Town of Ashburnham which will be made out to the work-off recipient, please bring the check to the town treasurer where you will endorse it in the presence of the treasurer/collector.

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2022 Program Schedule

Jan 17, 2022	Applications Available
Jan 31, 2022	Rolling deadline. 1st set of applications reviewed.
Feb 03, 2022	Interview Applicants
Feb 03, 2022	Selection and Appointments
Sep 29, 2022	Last Possible day of work for participants
Nov 03, 2022	Certification process underway
Dec 01, 2022	Written notification sent to participants for completion of program

ATTACHMENT B
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Program

2022 Positions

There will be 9 positions for the 2022 program.

	<u>Position</u>	<u># Open</u>	<u>Annual Hours</u>
01-	COA Clerical Aide	1	112
02-	Town Hall Floater Clerical Aide	2	112
03-	Records Clerical Aide	1	112
04-	Town Admin Clerical Aide	1	112
05-	Town Clerk Clerical Aide	1	112
06-	Minutes Clerk	1	112
07-	Special Project Aide	1	112
08-	Library Aide	1	

112

Subject to change based on Town needs.

See attached job descriptions.